Application No.: 10/579,398 Express Mail: EB 240778054 US Firm Docket No.: PCT06-1002

AMENDMENT TO THE SPECIFICATION

Please **replace** paragraph [0004] on page 2 with the following **replacement** paragraph:

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As a typical example of the impact absorbing body, there is disclosed, in JP-A-2002-331895, an automobile body structure provided with an energy absorbing body (tibia pad) disposed close to a portion of the dashboard connected with the toe-board. FIG. 19 is a perspective view showing an external view of a conventional impact absorbing body. In FIG. 16 19 there are shown energy absorbing bodies 91 – 94 disclosed in the publication.

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tibia pad, there is disclosed, in JP-A-2003-127796, an impact absorbing floor spacer for an automobile, of which the side toward the interior of the cabin is made of a hard foamed plastic material and formed flat so as to be laid on the floor face constituting a portion under the feet of the automobile occupant seat, or on that floor face and a forwardly extended portion therefrom, and the side toward the floor face is provided by a hard foamed plastic molding having a honeycomb structure, a slit structure, or a projected structure and having, when this side is laid down, a contact face with the

Further, as a proposal for improving the energy absorbing performance of the

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floor set to 10% - 60%.

Please **replace** paragraph [0022] from page 11 to page 12 with the following **replacement** paragraph:

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When the tibia pad 10 of the above described configuration is interposed between the body panel 20 and the floor carpet 30, the base portions 12c of each of the V-lettered supporting legs 12 are positioned so as to oppose the face 20a facing toward the cabin of the body panel, while the top ends 12d, e of each of the supporting legs 12a, b are

App. No.: 10/579,398 Page 2 of 43 Firm Docket No.: PCT06-1002

Application No.: 10/579,398
Express Mail: EB 240778054 US

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Firm Docket No.: PCT06-1002

positioned to oppose the face 30a of the floor carpet 30 facing toward outside the automobile.

Further, in the present embodiment, each of the neighboring V-lettered supporting legs 12 have their ends 12d, e on the side toward the floor carpet connected by flat-plate-shaped bridge portion 14. More specifically, the tibia pad 10 is such a shape that is formed by bending a sheet of plate. Since, the end portions on the side toward the [[carper]] carpet are connected by the bridge portion in fixing the neighboring load supporting portions together, the shape of the impact absorbing body is further stabilized and therefore it can stably provide a better impact absorbing performance over a long time.

App. No.: 10/579,398 Page 3 of 43 Firm Docket No.: PCT06-1002